

DIMITT CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING # 2024-06

May 14, 2024

Dimmit Central Appraisal District
Board of Director's Regular Meeting

Minutes of April 24, 2024

Regular Meeting No. 2024-05

A Regular meeting of the Board of Directors of the Dimmit Central Appraisal District was held on April 24, 2024, at 12:00 p.m., at the offices of the above named appraisal district and the following subjects were discussed to wit:

I. DECLARATION OF QUORUM AND CALL TO ORDER

Members Present:

Albert Sosa, Mary Sandoval/Tax Assessor and Collector, Michael Uriegas, and Anita Franco

Members Absent:

Wilbur Cruz and Martha Ponce

Call to Order:

There being a sufficient number of members present to constitute a Quorum, Anita Franco called the Regular Meeting #2024-05 of April 24, 2024 to order at 12:11 p.m.

II. PUBLIC COMMENTS

None

III. CONSIDERATION AND/OR ACTION ON

A. Prior BOD Meeting Minutes

1. Minutes of BOD Regular Meeting #2024-03 (held on February 21, 2024)

Michael Uriegas made a motion to approve minutes for the BOD Regular Meeting #2024-03 (held on February 21, 2024). Albert Sosa seconds the motions, all in favor, motion carries.

B. Bills Paid

1. February 19-March 1, 2024
2. March 4-15, 2024
3. March 18-29, 2024
4. April 1-12, 2024

Michael Uriegas made a motion to approve the bills paid for February 19 through April 12, 2024. Albert Sosa seconds the motion, all in favor, motion carries.

C. Approval of Financial Report

1. February 2024
2. March 2024

Michael Uriegas made a motion to approve the Financial Reports for February 2024 and March 2024. Albert Sosa seconds the motion, all in favor, motion carries.

D. 2023 DCAD Financial Audit presented by Coleman, Horton & Company LLP

Dimmit CAD's 2023-year financial records were audited by Coleman, Horton & Company LLP and its representative auditor, Dusty Routh. Mr. Routh informed the board members that the audit was conducted in accordance with auditing standards generally accepted principles and reported no findings, giving it a clean opinion. No surplus was reported, and no funds are due back to the Entities. Over expenditures were reported for \$ 1,039.00. This amount was covered by the undesignated funds for the 2023 year.

Ms. Carrillo explained to the board that high expenditures were related to postage pricing and litigations filed.

Albert Sosa made a motion to approve the 2023 DCAD Financial Audit presented by Coleman, Horton & Company LLP. Michael Uriegas seconds the motion, all in favor, motion carries.

E. Set 2025 DCAD Budget workshop dates

Chief Appraiser, Norma Carrillo informed the board members that a proposed budget must be submitted to the entities before June 15, 2024. The board members decided to have the Budget Workshop meeting on May 14, 2024.

This was for discussion only.

F. Receive litigation report from Dimmit CAD's attorney (discussion may take place in executive session); consideration and possible action in open session regarding pending litigation to include possible approval or offers of settlement, regarding but not limited to the following cases: The following is an update on the following cases pending:

1. Cause Number 22-12-14257-DCVAJA Alvin Burns Independent Executor-Ms. Carrillo informed the board members that this lawsuit is still pending. A deposition was held on April 10.
2. Cause Number 23-0-14409-DCVAJA PID 66527 Shiva Carrizo Springs LLC (Motel 8)-Case has been filed as a non-Suit. Ms. Carrillo informed the board members that this lawsuit had been dismissed.

3. Cause Number 23-09-14415-DCVAJA PID 66477 Rizo Hotels LLC (Hampton Inn) Ms. Carrillo informed the board members that no information has been submitted for review and it is still pending.

G. Chief Appraiser Report

1. 2024 Appraisal Notice/ARB process-we are currently completing data entry, running sales for the ratio studies to set values so that we can close out to run notices. The estimation date to mail out notices is May 10, 2024. Once appraisal notices are mailed, the ARB will meet to set up for protest hearings.
2. 2024 Preliminary values delivered to entities-the deadline to deliver Prelim values to the entities is April 30, and they should be delivered no later than April 26. The deadline to Certify values is July 25, 2024. A slight decrease in values for the 2024 year is estimated.

IV. ADJOURN TO EXECUTIVE SESSION PURSUANT TO CHAPTER 551 OF THE GOVERNMENT CODE:

V. RECONVENE FROM EXECUTIVE SESSION

VI. CONSIDERATION AND ACTION ON ANY ITEMS DISCUSSED IN EXECUTIVE SESSION

VII. ADJOURNMENT

Albert Sosa motioned to adjourn the meeting @ 12:43 p.m.
Michael Uriegas seconds the motion all was in favor, motion carries.

Approved this 14 day of MAY, 2024.

Amelia Franco
Board of Director's Chairperson

Michael Uriegas
Board of Director's Secretary